

Match or Not? An In-Kind Contribution Activity

Gateway City Center is a new, non-profit 501(c)(3) organization located in the state of Missouri. The organization recently received a CNCS-funded grant. The organization also has a grant from the U.S. Department of Education for its education research program.

Upon your return from the Financial & Grants Management Institute, you've been asked to determine the following for these in-kind contributions: the value of the contribution, what documentation is needed, and whether it can be included as match for the CNCS-funded grant. Use the following table to record your answers.

Items or Services Contributed	Value	Documentation	Included in Match?	
			Yes	No
1. Gateway City Center received a donation of 5 computers from Dell. The computers have a fair market value of \$1,500 each.				
2. A longtime volunteer has a family member who works for Geek Squad as a computer technician. The technician wants to "give back" and volunteers 2 hours every week to update the computer systems and software, and fix e-mail problems. This individual earns \$49 per hour at Geek Squad.				
3. A new volunteer in the program wants to donate 2 tickets to an upcoming St. Louis Cardinals baseball game to help the program with its annual fundraiser. Each ticket has a face value of \$350. Since the team is expected to win this year's World's Series, games are sold out and the only way to get tickets is through ticket brokers who are selling them for \$700 each.				
4. Mound City Repair & Service provided coupons for a free oil change to all 5 Gateway City Center employees. The value of each oil change is \$30.				
5. The University of Missouri provides a conference room for Gateway City Center, on an as needed basis. A university official represented that the fair market value of the room was \$150 per usage. Gateway City Center used the room 10 times throughout the year: 8 program trainings, 1 education research forum, and 1 Gateway City Center holiday party.				
6. To purchase program supplies, the Gateway City Center staff hosted a bake sale. They generated \$2,500. The volunteers used the kitchen of a local church to bake all of the food, and received donations for all of the food ingredients.				